

OMB Number: 1545-0148.

Form Number: IRS Form 2758.

Type of Review: Revision.

Title: Application for Extension of Time to File Certain Excise, Income, Information, and Other Returns.

Description: Internal Revenue Code (IRC) 6081 permits the Secretary of the Treasury to grant a reasonable extension of time for filing any return, declaration, statement, or other document. This form is used by U.S. partnerships, fiduciaries, and certain organizations, to request an extension of time to file their returns. The information is used to determine whether the extension should be granted.

Respondents: Business or other for-profit, non-for-profit institutions.

Estimated Number of Respondents/Recordkeepers: 300,000

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping—3 hr., 35 min.

Learning about the law or the form—6 min.

Preparing and sending the form to the IRS—10 min.

UNITED STATES INFORMATION AGENCY

Culturally Significant Objects Imported for Exhibition; Determination

Notice is hereby given of the following determination: Pursuant to the authority vested in me by the Act of October 19, 1965 (79 Stat. 985, 22 U.S.C. 2459), Executive Order 12047 of March 27, 1978 (43 FR 13359, March 29, 1978), and Delegation Order No. 85-5 of June 27, 1985 (50 FR 27393, July 2, 1985), I hereby determine that the objects in the exhibit "Imperial Tombs of China" (see list ¹), imported from abroad for the temporary exhibition without profit within the United States, are of cultural significance. These objects are imported pursuant to a loan agreement with the foreign lender. I also determine that the temporary exhibition of the objects at The Memphis International Cultural Series Grand Exhibition Hall, Memphis, Tennessee, from on or about September 18, 1995, and the Museum of Art, Brigham Young University, Provo, Utah, from on or about November 1, 1995, to on or about March 17, 1996 and The Portland Museum of Art, Portland, Oregon, from on or about May 1, 1996, to on or about September 15, 1996, and

¹ A copy of this list may be obtained by contacting Ms. Lorie Nierenberg of the Office of the General Counsel of USIA. The telephone number is 202/619-6084 and the address is U.S. Information Agency, 301 Fourth Street, SW., Room 700, Washington, DC 20547.

The Denver Museum of Natural History, Denver, Colorado, from on or about November 1, 1996, to on or about March 17, 1997, is in the national interest.

Public notice of this determination is ordered to be published in the **Federal Register**.

Dated: January 26, 1995.

Les Jin,

General Counsel.

[FR Doc. 95-2512 Filed 2-1-95; 8:45 am]

BILLING CODE 8230-01-M

Frequency of Response: On occasion.

Estimated Total Reporting/

Recordkeeping Burden: 1,155,000 hours.

OMB Number: 1545-0742.

Regulation ID Number: EE-111-80 (T.D. 8019) Final

Type of Review: Extension.

Title: Public Inspection of Exempt Organizations' Return.

Description: Section 6104(b) authorizes the Internal Revenue Service to make available to the public the returns required to be filed by exempt organizations. The information requested in Treasury Regulation § 301.6104(b)-1(b)(4) is necessary in order for the Service not to disclose confidential business information furnished by businesses which contribute to exempt black lung trusts.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 22.

Estimated Burden Hours Per

Respondent/Recordkeeper: 1 hour.

Frequency of Response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 22 hours.

OMB Number: 1545-0889.

Form Number: IRS Forms 8275 and 8275-R.

Type of Review: Extension.

Title: Disclosure Statement and Regulation Disclosure Statement.

Description: Internal Revenue Code (IRS) section 6662 imposes accuracy related penalties for substantial understatement of tax liability or negligence or disregard of rules and regulations. Section 6694 imposes similar penalties on return preparers. Regulations 1.6662-4(e)&(f) provide for reduction of these penalties if adequate disclosure of the tax treatment is made on Form 8275 or if the position is contrary to a regulation, Form 8275-R.

Respondents: Individuals or households, Business or other for-profit, Non-for-profit institutions, Farms.

Estimated Number of Respondents/Recordkeepers: 595,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

	Form 8275	Form 8275-R
Recordkeeping	2 hr., 23 min.	3 hr., 38 min.
Learning about the law or the form.	35 min.	24 min.
Preparing and sending the form to the IRS.	40 min.	27 min.

Frequency of Response: Annually.
Estimated Total Reporting/
Recordkeeping Burden: 3,560,000 hours.
Clearance Officer: Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, N.W., Washington, DC 20224.

OMB Reviewer: Milo Sunderhauf (202) 395-7340, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer.

[FR Doc. 95-2529 Filed 2-1-95; 8:45 am]

BILLING CODE 4830-01-P

Foreign Language and Area Studies—U.S. Students and Scholars; Request for Proposals

ACTION: Notice—Request for proposals.

SUMMARY: The Office of Academic Programs of the United States Information Agency's Bureau of Educational and Cultural Affairs announces an open competition for an assistance award. Public and private non-profit organizations with experience in international academic exchange activities, meeting the provisions described in IRS regulation 501(c)(3) may apply to develop and administer programs in cooperation with USIA that will assist U.S. citizens who are graduate students and postdoctoral scholars in North African, Middle Eastern and South Asian Studies. Activities permitted under this program include foreign language training, foreign area studies and foreign area research for periods ranging from two to twenty-four months abroad.

Overall grant-making authority for this program is contained in the Mutual Educational and Cultural Exchange Act of 1961, Public Law 87-256, as amended, also known as the Fulbright-Hays Act. The purpose of the Act is "to enable the Government of the United States to increase mutual understanding between the people of the United States and the people of other countries * * *; to strengthen the ties which unite us with other nations by demonstrating the

educational and cultural interests, developments, and achievements of the people of the United States and other nations * * * and thus to assist in the development of friendly, sympathetic and peaceful relations between the United States and the other countries of the world."

The funding authority for the specific program cited above is provided through the Near and Middle East Research and Training Act (Pub. L. 102-138 Section 228 as amended by Pub. L. 103-236 Section 233).

Programs and projects must conform with Agency requirements and guidelines outlined in the Solicitation Package. USIA projects and programs are subject to the availability of funds.

For the purpose of this program, the geographic area refers to the region consisting of countries and peoples covered by the Bureau of Near Eastern and South Asian Affairs of the U.S. Department of State as of October 1991, and Turkey.

Current eligible locales for overseas research are: Mauritania, Morocco, Tunisia, Egypt, Israel, the West Bank, Jordan, Syria, Turkey, Saudi Arabia, Kuwait, United Arab Emirates, Bahrain, Oman, Qatar, Yemen, Pakistan, India, Sri Lanka, Bangladesh, and Nepal.

Funding of proposals for the above places is subject to official security and/or travel restrictions.

NMERTA grantees are not eligible for USIA's health and accident insurance coverage. Grantees are required to provide proof of insurance to the grant-making organizations before fellowship funds can be released. Health and accident, MEDEVAC and repatriation insurance is recommended.

ANNOUNCEMENT NAME AND NUMBER: All communications with USIA concerning this announcement should refer to the above title and reference number E/AEN-95-01.

DATES: Deadline for proposals: All copies must be received at the U.S. Information Agency by 5 p.m. Washington, D.C. time on Friday, April 7, 1995. Faxed documents will not be accepted, nor will documents postmarked April 7, 1995, but received at a later date. It is the responsibility of each applicant to ensure that proposals are received by the above deadline. Grants should begin no earlier than September 1, 1995, and no later than October 1, 1995, and end no later than 24 months thereafter.

FOR FURTHER INFORMATION CONTACT: Qualified U.S. organizations should write, call, fax or e-mail John Sedlins or Janice Daniel to request a Solicitation Package. The following are our various

contact points: North Africa, Middle East and South Asia Branch, E/AEN, Room 212, U.S. Information Agency, 301 4th Street, S.W., Washington, D.C. 20547, telephone number (202) 619-5368, fax number (202) 205-2466, internet address JSEDLINS@USIA.GOV or JDANIEL@USIA.GOV. The Solicitation Package includes more detailed award criteria; all application forms; and guidelines for preparing proposals, including specific criteria for preparation of the proposal's budget. Please specify USIA Senior Program Officer John Sedlins on all inquiries and correspondences. Interested applicants should read the complete **Federal Register** announcement before addressing inquiries to the North Africa, Middle East and South Asia Branch or submitting their proposals. Once the RFP deadline has passed, the Branch may not disclose this competition in any way with applicants until the Bureau proposal review process has been completed.

ADDRESSES: Applicants must follow all instructions given in the Solicitation Package. The original and nine copies of the complete application should be sent to: U.S. Information Agency, Ref.: E/AEN-95-01, Office of Grants Management, E/XE, Room 336, 301 4th Street, S.W., Washington, D.C. 20547.

Applicants are also encouraged to submit a copy of their proposal on a 3½ inch, ASCII-formatted diskette. A brief cover letter should accompany the diskette indicating the software used in preparing the proposal.

SUPPLEMENTARY INFORMATION: Pursuant to the Bureau's authorizing legislation, programs must maintain a non-political character and should be balanced and representative of the diversity of American political, social, and cultural life. "Diversity" should be interpreted in the broadcast sense and encompass differences including, but not limited to race, gender, religion, geographic location, socio-economic status, and physical challenges. Applicants are strongly encouraged to adhere to the advancement of this principle.

Overview: Pursuant to the Agency's authorizing legislation, (the Fulbright-Hays Act, Public Law 87-256), programs must maintain a non-political character and should be balanced and representative of the diversity of American political, social and cultural life.

Support is offered for two categories. Organizations may address one or both categories, but must submit a separate proposal for each category. Special emphasis will be given to the social sciences and humanities.

Category A—Pre-doctoral students. Organizations that are awarded funding shall solicit and receive applications from U.S.-citizen, graduate students nationwide who seek to conduct overseas study and research in the eligible locales listed above. Eligible fields of study and research shall be open to students of all disciplines with a new or established interest in topics requiring study or research in the geographic area(s). Eligibility shall be restricted to applicants who have a baccalaureate degree and who are already enrolled in graduate-level academic programs.

Category B—Postdoctoral scholars. Organizations that are awarded funding shall solicit and receive applications from U.S.-citizen, postdoctoral scholars nationwide who seek to conduct overseas study and research in the eligible locales listed above. Eligible fields of study and research shall be open to scholars of all disciplines with a new or established interest in topics requiring study or research in the geographic area(s). Eligibility shall be restricted to applicants who have a Ph.D. and who have postdoctoral college or university teaching experience.

Guidelines: In preparing a proposal, organizations should address the subjects of program design and scheduling, as well as program administration. At a minimum, a successful proposal should clearly cover publicity, selection process, orientation for participants, and logistical and scheduling measures. A basic plan for post-program follow-up and evaluation should also be included. The proposal must be typewritten and double-spaced and may not exceed twenty (20) pages, including budget attachments.

Proposed budget: Applicants must submit a comprehensive, line-item budget for the entire program, the details and format of which are contained in the application packet.

Awards will not exceed \$350,000. Grants awarded to eligible organizations with less than four years of experience in conducting international exchange programs will be limited to \$60,000.

There must be a summary budget as well as a break-down reflecting both the administrative budget and the program budget. The budget should list all sources of support for the program including both cash and in-kind contributions. For better understanding or further clarification, applicants may provide separate sub-budgets for each program component, phase, location, or activity in order to facilitate USIA decisions on funding.

Budget guidelines apply to both categories A and B described above.

Allowable program costs include, but are not limited to, the following:

- (1) Roundtrip international travel via an American flag carrier;
- (2) Domestic travel;
- (3) Maintenance and per diem;
- (4) Academic program costs (e.g. book allowance);
- (5) Orientation costs (speaker honoraria are not to exceed \$150 per day per speaker);
- (6) Cultural enrichment costs (admissions, tickets, etc.);
- (7) USA-based administration costs (e.g. advertisement, recruitment and selection costs).

Administrative costs are not to exceed 20 percent of the requested budget. Cost-sharing is encouraged.

Please refer to the Solicitation Package for complete budget guidelines and formatting instructions.

Review Process

USIA will acknowledge receipt of all proposals and will review them for technical eligibility. Proposals will be deemed ineligible if they do not fully adhere to the guidelines stated herein and in the Solicitation Package. Eligible proposals will be forwarded to panels of USIA officers for advisory review. All eligible proposals will be reviewed by the Agency contracts office, as well as the appropriate USIA Area Office and the USIA post overseas, where appropriate. Proposals may also be reviewed by the Office of the General Counsel or by other Agency elements. Funding decisions are at the discretion of the USIA Associate Director for Educational and Cultural Affairs. Final technical authority for assistance awards (grants or cooperative agreements) resides with the USIA grants officer.

Review Criteria

Technically eligible applications will be competitively reviewed according to the criteria stated below. These criteria are not rank ordered and all carry equal weight in the proposal evaluation:

1. *Quality of the program idea:* Proposals should exhibit originality,

substance, precision, and relevance to Agency mission.

2. *Program planning:* Detailed agenda and relevant work plan should demonstrate substantive undertakings and logistical capacity. Agenda and plan should adhere to the program overview and guidelines described above.

3. *Ability to achieve program objectives:* Objectives should be reasonable, feasible, and flexible. Proposals should clearly demonstrate how the institution will meet the program's objectives and plan.

4. *Multiplier effect/impact:* Proposed programs should strengthen long-term mutual understanding, including maximum sharing of information and establishment of long-term institutional and individual linkages.

5. *Support of Diversity:* Proposals should demonstrate the recipient's commitment to promoting the awareness and understanding of diversity.

6. *Institutional Capacity:* Proposed personnel and institutional resources should be adequate and appropriate to achieve the program or project's goals.

7. *Institution's Record/Ability:* Proposals should demonstrate an institutional record of successful exchange programs, including responsible fiscal management and full compliance with all reporting requirements for past Agency grants as determined by USIA's Office of Contracts. The Agency will consider the past performance of prior recipients and the demonstrated potential of new applicants.

8. *Follow-on Activities:* Proposals should provide a plan for continued follow-on activity (without USIA support) which insures the USIA-supported programs are not isolated events.

9. *Project Evaluation:* Proposals should include a plan to evaluate the activity's success, both as the activities unfold and at the end of the program. USIA recommends that the proposal include a draft survey questionnaire or other technique plus description of a methodology to use to link outcomes to original project objectives. Award-

receiving organizations/institutions will be expected to submit intermediate reports after each project component is concluded or quarterly, whichever is less frequent.

10. *Cost-effectiveness:* The overhead and administrative components of the proposal, including salaries and honoraria, should be kept as low as possible. All other items should be necessary and appropriate.

11. *Cost-sharing:* Proposals should maximize cost-sharing through other private sector support as well as institutional direct funding contributions.

12. *Value to U.S.-Partner Country Relations:* proposed projects should receive positive assessments by USIA's geographic area desk and overseas officers of program need, potential impact, and significance in the partner country(ies).

Notice

The terms and conditions published in this RFP are binding and may not be modified by any USIA representative. Explanatory information provided by the Agency that contradicts published language will not be binding. Issuance of the RFP does not constitute an award commitment on the part of the Government. The needs of the program may require the award to be reduced, revised, or increased. Final awards cannot be made until funds have been appropriated by Congress, allocated and committed through internal USIA procedures.

Notification

All applicants will be notified of the results of the review process on or about August 11, 1995. Awards made will be subject to periodic reporting and evaluation requirements.

Dated: January 27, 1995.

Dell Pendergrast,

Deputy Associate Director, Educational and Cultural Affairs.

[FR Doc. 95-2571 Filed 2-1-95; 8:45 am]

BILLING CODE 8230-01-M